

Parker, Janet (USAMIE)

From: Hurford, Patrick J. <PHurford@honigman.com>
Sent: Friday, November 22, 2019 4:37 PM
To: DePorre, Jules (USAMIE); Parker, Janet (USAMIE)
Cc: Pendery, Mark S.; Duggan, Shannon C.
Subject: US v. Pieron
Attachments: Hurford Declaration.pdf

Jules and Janet,

[REDACTED]

In addition, please find the attached declaration concerning SA Hollabaugh's testimony.

Patrick J. Hurford

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GOVERNMENT
EXHIBIT
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**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

JAMES D. PIERON, JR.,

Defendant.

Case No. 18-cr-20489 (TLL)(PTM)
Hon. Thomas L. Ludington

**AFFIDAVIT IN SUPPORT OF PIERON'S SUBPOENA FOR THE
TESTIMONY OF IRS SPECIAL AGENT HOLLABAUGH**

I, Patrick Hurford, hereby certify under penalty of perjury, that the following is true and correct and within my personal knowledge:

1. I am over the age of 18, have personal knowledge of all facts contained in this affidavit and am competent to testify as a witness to those facts.

2. I am an attorney admitted to practice in the Eastern District of Michigan.

3. I represent Defendant James D. Pieron, Jr. in connection with the above-captioned action. Mr. Pieron was found guilty on one count of evasion of payment of a federal income tax liability for tax years 2008 and 2009.

4. In connection with Mr. Pieron's tax loss hearing, scheduled for December 3, 2019 at 9:00 a.m. before the Honorable Judge Thomas L. Ludington,

Mr. Pieron subpoenaed IRS Special Agent Scott Hollabaugh, the lead case agent, to testify. The government has not moved to quash this subpoena.

5. Mr. Pieron specifically seeks to elicit testimony related to SA Hollabaugh's findings that (1) \$10,000,000 in capital gains should have been reported by Mr. Pieron 2007, not 2008 and (2) bank records show wire transfers to Mr. Pieron for \$10,000,000 in capital gains in 2007. (See July 18, 2018 Transcript at pp. 13–15, at Tab 18 in Mr. Pieron's Tax Loss Hearing exhibit binder.)

6. SA Hollabaugh's testimony is highly relevant to Mr. Pieron's tax loss hearing; as noted in previous briefing, the government urged the jury and this Court to accept Mr. Pieron's 2008 and 2009 tax returns as true.

7. SA Hollabaugh's testimony is thus material to determining Mr. Pieron's criminal liability, if any.

8. The testimony Mr. Pieron seeks to elicit from SA Hollabaugh is not reasonably available from any other source.

Respectfully submitted,

/s/ Patrick J. Hurford
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Dated: November 22, 2019